



1995-96

EMBARGO: 11:30 AM (CANBERRA TIME) FRI 6 DEC 1996

Taxation Revenue

Australia

Statistics

2000	3000	4000	5000	6000	7000	8000	9000	10000	11000	12000	13000	14000	15000	16000	17000	18000	19000	20000	21000	22000	23000	24000	25000	26000	27000	28000	29000	30000	31000	32000	33000	34000	35000	36000	37000	38000	39000	40000	41000	42000	43000	44000	45000	46000	47000	48000	49000	50000	51000	52000	53000	54000	55000	56000	57000	58000	59000	60000	61000	62000	63000	64000	65000	66000	67000	68000	69000	70000	71000	72000	73000	74000	75000	76000	77000	78000	79000	80000	81000	82000	83000	84000	85000	86000	87000	88000	89000	90000	91000	92000	93000	94000	95000	96000	97000	98000	99000	100000
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NOTES

SYMBOLS AND OTHER USAGES

Where figures have been rounded, discrepancies may occur between sums of the component items and totals.

n.a. not available
p preliminary
.. not applicable
— nil or less than half the final digit shown

INQUIRIES

For further information about statistics in this publication and related unpublished statistics, contact Graeme Richards on (06) 252 5069 or Frances Pollard on (06) 252 5834 or any ABS State Office.

For information about other ABS statistics and services, please refer to the back of this publication.

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Australian Statistician

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SUMMARY OF FINDINGS

Total taxation revenue collected in Australia rose 9.2%, from \$138,494 million in 1994-95 to \$151,267 million in 1995-96, reflecting growth in all major taxation categories, except for taxes on international trade.

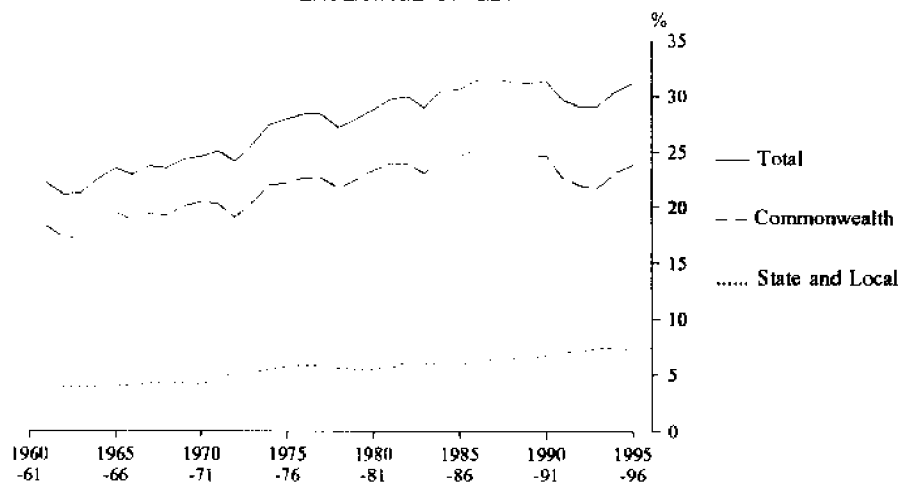
The main components of total taxation collected are shown in the following table:

MAJOR COMPONENTS OF TOTAL TAXATION

Type of tax	1994-95	1995-96	Change	Contribution to total taxes
	\$m	\$m	%	1995-96
Taxes on income				
Levied on individuals	54 635	60 602	10.9	40.1
Levied on enterprises	17 415	19 242	10.5	12.7
Employers' payroll taxes				
General taxes (payroll taxes)	6 572	7 088	7.9	4.7
Fringe benefits tax	2 691	2 964	10.1	2.0
Taxes on property				
Taxes on immovable property	6 747	6 854	1.6	4.5
Taxes on financial and capital transactions	5 920	6 156	4.0	4.1
Taxes on the provision of goods and services				
Sales tax	11 624	12 970	11.6	8.6
Excises and levies	13 211	14 056	6.4	9.3
Taxes on international trade	3 479	3 129	- 10.1	2.1
Taxes on gambling	2 967	3 316	11.8	2.2
Taxes on the use of goods and performance of activities				
Motor vehicle taxes	3 391	3 488	2.9	2.3
Franchise taxes	4 197	4 903	16.8	3.2
Fees and fines	2 410	2 618	8.6	1.7
Total	138 494	151 267	9.2	100.0

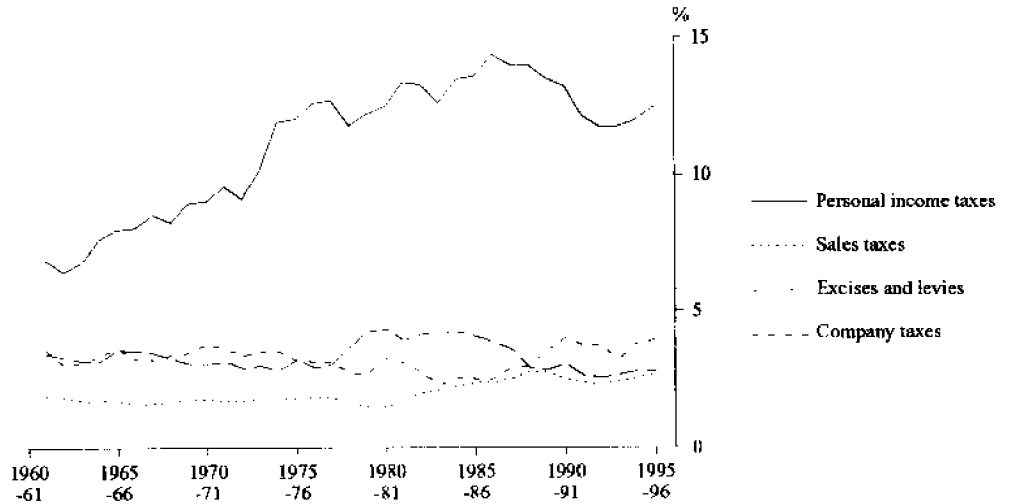
Total taxation revenue as a percentage of Gross Domestic Product (GDP) increased from 30.4% in 1994-95 to 31.1% in 1995-96. Taxation revenue as a percentage of GDP for the Commonwealth Government increased from 23.1% in 1994-95 to 23.8% in 1995-96 while State, Territory and local government taxation revenue increased from 7.3% in 1994-95 to 7.4% in 1995-96.

TAXATION REVENUE AS A PERCENTAGE OF GDP



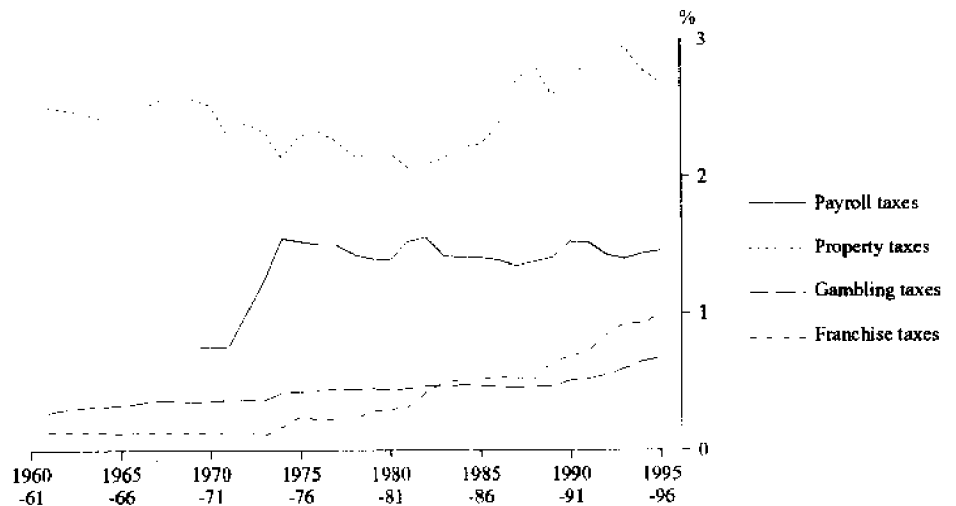
Taxes, fees and fines collected by the Commonwealth Government rose 9.9% from \$105,092 million in 1994-95 to \$115,486 million in 1995-96 and comprised 76.3% of taxation revenue from all governments. The graph below shows Commonwealth taxation revenue derived from selected taxes, as a percentage of GDP, from 1961-62 to 1995-96.

COMMONWEALTH GOVERNMENT TAX REVENUE AS A PERCENTAGE OF GDP



Taxes, fees and fines collected by State, Territory and local governments rose 7.1% from \$33,409 million in 1994-95 to \$35,788 million in 1995-96 and comprised 23.7% of total taxation. The graph below shows percentages of State, Territory and local government taxation revenue derived from selected taxes, as a percentage of GDP, from 1961-62 to 1995-96.

STATE, TERRITORY AND LOCAL GOVERNMENT TAX REVENUE AS A PERCENTAGE OF GDP



All State, Territory and local governments reported a rise in taxation revenue collected in 1995-96 compared with 1994-95. The Northern Territory reported the highest growth in taxation revenue at 15.8% followed by Victoria at 7.9%. The Australian Capital Territory had the lowest growth in taxation revenue at 1.5%.

The annual rate of increase in State, Territory and local government taxation over the last three financial years is shown in the following table.

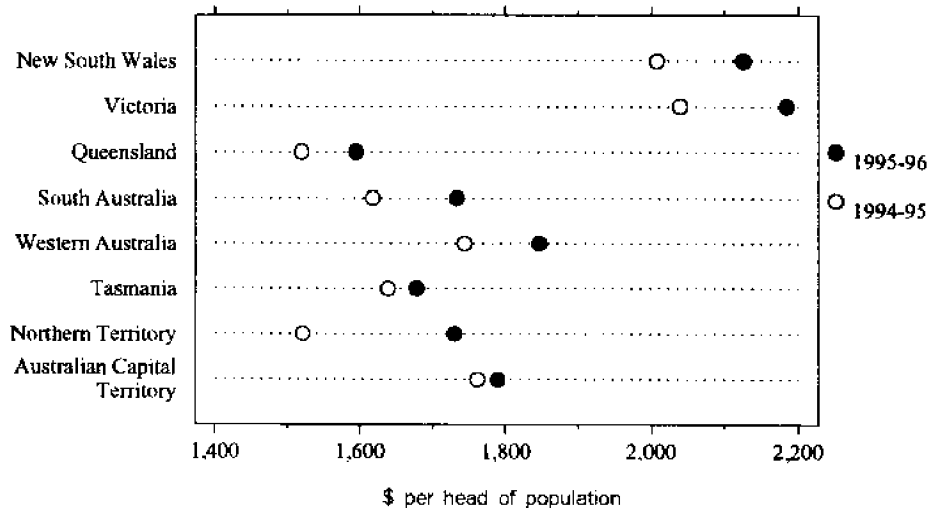
STATE, TERRITORY AND LOCAL GOVERNMENT TOTAL TAXATION

State/Territory	1992-93	1993-94	Change	1994-95	Change	1995-96	Change
	\$m	\$m	%	\$m	%	\$m	%
New South Wales	10 925	11 845	8.4	12 268	3.6	13 116	6.9
Victoria	7 995	8 922	11.6	9 176	2.8	9 897	7.9
Queensland	4 171	4 568	9.5	4 982	9.1	5 323	6.8
South Australia	2 158	2 292	6.2	2 384	4.0	2 561	7.4
Western Australia	2 438	2 823	15.8	3 019	6.9	3 240	7.3
Tasmania	683	722	5.7	775	7.3	794	2.4
Northern Territory	209	238	13.9	265	11.3	307	15.8
Australian Capital Territory	483	522	8.1	540	3.4	548	1.5
Total	29 062	31 932	9.9	33 409	4.6	35 788	7.1

The total taxation collected by all levels of government in 1995-96 amounted to \$8,294 per head of mean population, a rise of 8.1% over the previous year. The Commonwealth Government component amounted to \$6,332 per head of mean population (a rise of 8.7%) and the State, Territory and local government component was \$1,963 per head of population (a rise of 6.1%).

The following graph shows the amount of State, Territory and local government taxation collected per head of mean population for each State and Territory during 1994-95 and 1995-96.

STATE, TERRITORY AND LOCAL GOVERNMENT TAXES (a)



(a) Based on mean population figures published in *Australian Demographic Statistics, March Quarter 1996* (3101.0).

MAJOR FACTORS
AFFECTING TAXATION
REVENUE IN 1995-96

Taxation revenue in a particular year can be affected for different reasons. These include:

- an increase or decrease in a tax rate or levy;
- the introduction or abolition of a tax or fee;
- one-off special payments;
- additional or fewer collection periods during the financial year;
- changes to payment arrangements; and
- external factors such as economic conditions, population growth, etc.

Major factors affecting taxation revenue in 1995-96 are outlined below. This information has been derived from budget statements published for the Commonwealth Government and State and Territory Governments.

Commonwealth Government

111 Personal income tax

The higher personal income tax collections reflect growth in employment and average weekly earnings.

122 Income tax paid by
superannuation funds

The 14.6% fall in superannuation funds tax collections resulted from a fall in the level of capital gains realised by superannuation funds.

132 Interest withholding tax

The 83.6% increase in this category is due to a single large payment of interest withholding tax received in 1995-96.

22 Selective taxes
(stevedoring industry
charges)

The 78.1% fall reflects the cessation of the levy on stevedoring employers due to the completion of repayments of loans taken out by the Stevedoring Industry Finance Committee in 1984 to fund waterfront redundancies.

231 Fringe benefits tax

The increase in this category reflects a rise in the level of benefits provided per employer and better compliance and audit activity.

43 Taxes on international
trade

The drop in this category reflects the continuing reduction in the rate of customs' duties as well as a lower growth in imports.

534 Departure tax

This tax was replaced by the International Passenger Processing Charge from 1 January 1995.

State and Territory
governments

200 Employers' payroll taxes

Payroll taxes increased in all States and Territories due to strong growth in wages and employment during 1995-96.

31 Taxes on Immovable
Property

The decrease in Victoria reflects the abolition of the \$100 per rateable property State Deficit Levy effective from 1 July 1995.

311 Land taxes

The strong growth in revenue in New South Wales in 1995-96 was primarily due to amnesty-related assessments. A growth occurred in Queensland, despite an increase in the tax-free threshold for companies and trusts. Lower receipts in Victoria were due to a drop in land values for taxable property. The rise in Western Australia was due to increases in property valuations and a larger number of properties eligible for tax.

331 Stamp duties	The rise in Victoria reflects increased stamp duty receipts associated with the privatisation of electricity undertakings. This increase was partially offset by the reduction from 1 July 1995 in the rate of duty from 60 cents for every \$100 or part thereof to 30 cents for every \$100 or part thereof, for marketable securities listed on the Australian Stock Exchange.
332 Financial institution transactions taxes	The growth in revenue in Queensland was due to general economic growth and the increase in the number of transactions from accounts with cheque-writing facilities.
443 Poker machine taxes	In Victoria the increased revenue in 1995-96 reflects the continuation of strong growth since the introduction of gaming machines in July 1992 and the payment by Tattersalls of a negotiated annual gaming licence fee. In South Australia revenue from gaming machines in licensed clubs and hotels almost doubled between 1994-95 and 1995-96 due to the expansion of gaming machine activity.
444 Casino taxes	The first appearance of this tax in New South Wales was due to the opening of the Sydney Harbour Casino on 13 September 1995. In Victoria the increased revenue in 1995-96 reflects the combination of continuing strong activity, receipts for a full year in 1995-96 compared to only 11 months in 1994-95 and the additional licence fee part payment in return for the government agreeing to an increase in the number of tables in the permanent casino.
445 Race betting taxes	Revenue from race betting taxes fell in Victoria due to the full year effect of the reduction in the totalisator tax rate from about 6.7% to about 4.5% of turnover. This reduction became effective on 15th August 1994 when the TAB was privatised.
522 Petroleum products franchise taxes	These taxes rose in the Northern Territory due to the decline in across border avoidance resulting from more effective audit activity targeting fuel deliveries from Queensland and Western Australia. The increase in Western Australia was due to a rise of 4 cents per litre in the fuel franchise levy introduced early in 1995.
523 Tobacco franchise taxes	Tobacco franchise taxes increased for all States and Territories. In New South Wales, positive factors impacting on revenue growth include the increase in the licence fee, population growth and price increases (including increases in Commonwealth excise). In Victoria the strong growth in revenue is mainly due to the increase in the rate at which the franchise fee is levied (from 75% to 100% of the wholesale value of tobacco sold) and the introduction of measures to reduce avoidance and evasion. Revenue in Queensland also rose due to increased market size. The rise in the Northern Territory is due to increased consumption of tobacco in the Territory. The increase in Western Australia reflects higher sales and strong competition in the market as well as increased fees in other States.
53 Other taxes on use of goods, etc.	The 1995-96 revenue represents electricity franchise fees, payable by electricity distributors whether privately or publicly owned, which were first applied in mid 1995 and were designed to harvest the economic rent arising in the non-contestable market segments.

1

ALL LEVELS OF GOVERNMENT — TAXES, FEES AND FINES BY TYPE

	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96p
	\$m	\$m	\$m	\$m	\$m	\$m
1 Taxes on income	66 478	62 227	63 404	65 518	73 109	81 332
11 Income taxes levied on individuals	50 156	46 830	47 528	50 571	54 635	60 602
12 Income taxes levied on enterprises	15 227	14 494	15 049	13 939	17 415	19 242
13 Income taxes levied on non-residents	1 095	903	827	1 008	1 060	1 488
2 Employers' payroll taxes	7 059	7 247	7 150	7 441	9 326	10 066
21 General taxes (payroll tax)	5 802	5 904	5 800	6 021	6 572	7 088
22 Selective taxes (stevedoring industry charges)	51	54	45	40	64	14
23 Other employers' labour force taxes	1 207	1 288	1 305	1 381	2 691	2 964
3 Taxes on property	10 429	11 012	11 600	12 728	12 667	13 010
31 Taxes on immovable property(a)	6 149	6 533	6 698	6 718	6 747	6 854
33 Taxes on financial and capital transactions	4 279	4 479	4 901	6 010	5 920	6 156
4 Taxes on provision of goods and services	27 839	26 418	27 032	29 754	32 940	35 200
41 General taxes (sales tax)	9 365	9 113	9 252	10 414	11 624	12 970
42 Excises and levies	11 975	10 639	10 778	11 951	13 211	14 056
421 Crude oil and LPG(b)	1 354	64	116	62	27	13
422-425 Other excises	9 005	9 417	9 560	10 751	11 973	12 835
426 Agricultural production taxes	1 238	795	633	647	692	669
427 Levies on statutory authorities	378	423	469	491	519	538
43 Taxes on international trade	3 377	3 350	3 336	3 231	3 479	3 129
44 Taxes on gambling	1 946	2 018	2 236	2 583	2 967	3 316
45 Taxes on insurance	1 176	1 298	1 430	1 574	1 659	1 730
5 Taxes on use of goods and performance of activities	5 183	5 603	6 476	7 578	8 042	9 040
51 Motor vehicle taxes	2 368	2 493	2 802	3 129	3 391	3 488
52 Franchise taxes	2 620	2 842	3 394	3 999	4 197	4 903
53 Other taxes on use of goods and performance of activities	195	269	280	449	454	649
9 Fees and fines	2 003	2 289	2 226	2 240	2 410	2 618
91-93 Compulsory fees	1 545	1 751	1 684	1 691	1 876	2 056
94 Fines	458	537	542	549	534	562
Taxes, fees and fines	118 990	114 796	117 887	125 259	138 494	151 267

(a) Partly estimated.

(b) Oil produced (except from the North West Shelf production licence area) is not subject to crude oil excise duties from 1991-92 onwards. Amounts collected under petroleum resource rent taxes are included in TFFC 1.21 (Company income tax).

2

ALL LEVELS OF GOVERNMENT — TAXES, FEES AND FINES PER HEAD OF MEAN POPULATION(a)

	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96p
	\$	\$	\$	\$	\$	\$
<i>Commonwealth</i>	5 403	5 004	5 031	5 232	5 822	6 331
<i>State and Local</i>						
New South Wales	1 678	1 774	1 822	1 958	2 007	2 125
Victoria	1 590	1 654	1 791	1 993	2 039	2 183
Queensland	1 178	1 236	1 338	1 429	1 520	1 594
South Australia	1 263	1 356	1 475	1 561	1 618	1 733
Western Australia	1 349	1 408	1 455	1 660	1 744	1 846
Tasmania	1 318	1 397	1 450	1 527	1 639	1 679
Northern Territory	1 076	1 159	1 234	1 391	1 526	1 725
Australian Capital Territory	1 260	1 455	1 617	1 733	1 775	1 792
<i>All States and Territories</i>	1 481	1 559	1 646	1 790	1 851	1 963
Australia	6 884	6 564	6 677	7 022	7 673	8 294

(a) Based on mean population figures published in *Australian Demographic Statistics*, March Quarter 1996 (3101.0)

3

ALL LEVELS OF GOVERNMENT — DIRECT AND INDIRECT TAXATION(a)

	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96p
	\$m	\$m	\$m	\$m	\$m	\$m
<i>Direct taxes, fees and fines</i>	68 580	64 495	65 848	68 262	76 053	84 381
Commonwealth						
Taxes on income	66 501	62 236	63 409	65 518	73 116	81 339
Other	181	195	198	244	262	294
State, Territory and Local	1 922	2 072	2 247	2 500	2 683	2 755
less inter-governmental taxes(b)	24	9	5	—	7	7
<i>Indirect taxes, fees and fines</i>	50 410	50 301	52 038	56 997	62 441	66 886
Commonwealth	26 730	25 099	25 224	27 566	31 714	33 853
State, Territory and Local	23 679	25 202	26 815	29 432	30 727	33 033

(a) See Explanatory Notes, paragraph 3, for definition of direct and indirect taxes.

(b) Represents direct taxes paid by State and Territory government public trading enterprises to the Commonwealth Government. This amount is consolidated out when calculating direct taxes, fees and fines for all levels of government.

4

TAXATION BY LEVEL OF GOVERNMENT

	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96p
	\$m	\$m	\$m	\$m	\$m	\$m
<i>Commonwealth</i>	93 413	87 530	88 830	93 328	105 092	115 486
<i>State and Territory</i>						
New South Wales	8 407	8 972	9 309	10 174	10 529	11 226
Victoria	5 634	6 001	6 502	7 397	7 756	8 617
Queensland	2 759	2 941	3 292	3 634	3 964	4 214
South Australia	1 472	1 596	1 754	1 876	1 945	2 100
Western Australia	1 825	1 925	2 010	2 376	2 529	2 721
Tasmania	506	540	560	598	645	657
Northern Territory	154	168	182	210	236	276
Australian Capital Territory	364	429	483	522	540	548
<i>Total State and Territory Governments</i>	21 121	22 572	24 093	26 787	28 144	30 360
<i>Local</i>						
New South Wales	1 490	1 599	1 616	1 670	1 739	(a)1 890
Victoria	1 392	1 362	1 493	1 525	1 420	(a)1 280
Queensland	729	809	879	934	1 018	(a)1 109
South Australia	353	381	403	416	439	(a)461
Western Australia	381	409	428	447	489	(a)519
Tasmania	109	117	122	124	131	(a)137
Northern Territory	25	26	27	28	30	(a)31
<i>Total Local Governments</i>	4 480	4 703	4 968	5 145	5 265	5 428
less inter-governmental taxes(b)	24	9	5	—	7	7
Total taxation	118 990	114 796	117 887	125 259	138 494	151 267

— percentage of total tax —

Commonwealth	78	76	75	75	76	76
State and Territory	18	20	20	21	20	20
Local	4	4	4	4	4	4

(a) Estimated.

(b) Represents direct taxes paid by State and Territory government public trading enterprises to the Commonwealth Government. This amount is consolidated out when calculating direct taxes, fees and fines for all levels of government.

COMMONWEALTH GOVERNMENT — TAXES, FEES AND FINES BY TYPE

	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96p
	\$m	\$m	\$m	\$m	\$m	\$m
1 Taxes on income	66 501	62 236	63 409	65 518	73 116	81 339
11 Income taxes levied on individuals	50 156	46 830	47 528	50 571	54 635	60 602
111 Personal income tax	48 810	45 601	46 146	48 986	52 742	58 618
113 Mining withholding tax	2	2	2	2	1	1
115 Prescribed payments by individuals	1 250	1 084	1 181	1 335	1 594	1 630
119 Other income tax levied on individuals	95	143	199	248	297	354
12 Income taxes levied on enterprises	15 250	14 502	15 054	13 939	17 422	19 249
121 Company income tax(a)	14 088	13 269	13 429	12 632	15 370	17 473
122 Income tax paid by superannuation funds	1 053	1 139	1 522	1 191	1 913	1 634
124 Prescribed payments by enterprises	109	94	103	116	139	142
13 Income taxes levied on non-residents	1 095	903	827	1 008	1 060	1 488
131 Dividend withholding tax	109	50	88	84	108	150
132 Interest withholding tax	790	651	557	467	433	795
133 Other income tax levied on non-residents	196	202	182	458	519	542
2 Employers' payroll taxes	1 258	1 343	1 350	1 421	2 754	2 978
22 Selective taxes (stevedoring industry charges)	51	54	45	40	64	14
23 Other employers' labour force taxes	1 207	1 288	1 305	1 381	2 691	2 964
231 Fringe benefits tax	1 207	1 288	1 305	1 376	2 678	2 938
232 Superannuation guarantee charge	—	—	—	5	13	26
3 Taxes on property	247	15	19	11	8	8
33 Taxes on financial and capital transactions	247	15	19	11	8	8
332 Financial institutions' transaction taxes	229	3	1	—	—	—
333 Government borrowing guarantee levies	18	12	19	10	8	8
4 Taxes on provision of goods and services	24 329	22 667	22 882	25 097	27 792	29 613
41 General taxes (sales tax)	9 365	9 113	9 252	10 414	11 624	12 970
42 Excises and levies	11 587	10 204	10 294	11 446	12 679	13 505
421 Excises on crude oil and LPG(b)	1 354	64	116	62	27	13
422-425 Other Excise Act duties	9 005	9 417	9 560	10 751	11 973	12 835
426 Agricultural production taxes	1 228	723	618	633	679	656
43 Taxes on international trade	3 377	3 350	3 336	3 231	3 479	3 129
431 Customs duties on imports	3 319	3 299	3 331	3 226	3 474	3 124
432 Customs duties on exports	54	49	2	1	2	—
433 Agricultural produce export taxes	3	2	3	3	4	5
44 Taxes on gambling	—	—	—	5	9	10
5 Taxes on use of goods and performance of activities	183	238	227	406	414	397
51 Motor vehicle taxes	18	19	21	24	29	35
53 Other taxes on use of goods, etc.	166	219	206	382	385	362
532-533 Broadcast and TV station licences	125	135	101	231	233	259
534 Departure tax	38	82	93	112	78	—
539 Other taxes on use of goods, etc. n.e.c.	3	2	12	39	74	103
9 Fees and fines	894	1 032	942	876	1 007	1 152
91-93 Compulsory fees of which:	867	1 016	926	843	985	1 126
912 Aviation en route charges	409	433	286	237	268	291
914 Light dues and navigation Act charges	42	43	41	44	43	42
94 Fines	27	15	16	32	23	26
Taxes, fees and fines	93 413	87 530	88 830	93 328	105 092	115 486
(a) Excludes income taxes paid by public trading enterprises	165	822	831	865	772	1 258
(b) Oil produced (except from the North West Shelf production licence area) is not subject to crude oil excise duties from 1991-92 onwards. Amounts collected under petroleum resource rent taxes are included in TFFC 121 (Company income tax).						

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STATE, TERRITORY AND LOCAL GOVERNMENT — TAXES, FEES AND FINES BY TYPE

	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96p
	\$m	\$m	\$m	\$m	\$m	\$m
2 Employers' payroll taxes	5 802	5 904	5 800	6 021	6 572	7 088
3 Taxes on property	10 181	10 997	11 580	12 718	12 659	13 002
31 Taxes on immovable property	6 149	6 533	6 698	6 718	6 747	6 854
311 Land taxes	1 602	1 774	1 492	1 389	1 373	1 483
312 Municipal rates	4 267	4 458	4 712	4 857	4 933	5 087
313 Metropolitan improvement rates	64	75	76	85	92	97
314 Property owners' contributions to fire brigades	105	111	119	124	135	145
319 Taxes on immovable property n.e.c.	111	116	300	263	213	42
33 Taxes on financial and capital transactions	4 032	4 464	4 882	6 000	5 912	6 148
331 Stamp duties	2 926	3 027	3 341	4 165	3 998	4 165
332 Financial institutions' taxes	1 057	1 388	1 484	1 755	1 831	1 904
333 Government borrowing guarantee levies	49	49	57	79	83	79
4 Taxes on provision of goods and services	3 510	3 751	4 149	4 658	5 148	5 587
42 Excises and levies	388	436	484	505	532	551
426 Agricultural production taxes	10	12	15	14	13	13
427 Levies on statutory corporations	378	423	469	491	519	538
44 Taxes on gambling	1 946	2 018	2 236	2 578	2 958	3 306
441 Taxes on government lotteries	503	539	517	550	614	619
442 Taxes on private lotteries	328	331	325	323	337	339
443 Poker machine taxes	295	315	502	752	1 015	1 256
444 Casino taxes	93	97	115	149	232	367
445 Race betting taxes	645	646	683	703	662	643
449 Taxes on gambling n.e.c.	82	90	94	100	98	83
45 Taxes on insurance	1 176	1 298	1 430	1 574	1 659	1 730
451 Insurance companies' contributions to fire brigades	363	382	399	409	443	482
452 Third party insurance taxes	137	141	152	205	218	225
459 Taxes on insurance n.e.c.	676	774	879	961	998	1 023
5 Taxes on use of goods and performance of activities	5 000	5 365	6 248	7 172	7 628	8 644
51 Motor vehicle taxes	2 350	2 473	2 781	3 105	3 362	3 454
511 Vehicle registration fees and taxes	1 402	1 606	1 765	1 901	1 970	2 022
512 Stamp duty on vehicle registration	641	626	750	872	987	1 050
513 Drivers' licences	251	184	187	240	299	281
514 Road transport and maintenance taxes	57	57	79	92	106	101
52 Franchise taxes	2 620	2 842	3 394	3 999	4 197	4 903
521 Gas franchise taxes	11	15	15	18	18	17
522 Petroleum products franchise taxes	1 061	1 128	1 174	1 348	1 427	1 531
523 Tobacco franchise taxes	944	1 085	1 575	1 975	2 067	2 621
524 Liquor franchise taxes	603	615	630	661	685	735
53 Other taxes on use of goods, etc.	30	50	74	67	69	287
9 Fees and fines	1 109	1 257	1 283	1 364	1 403	1 467
91-93 Compulsory fees	678	735	758	847	891	930
94 Fines	431	522	525	516	511	536
Taxes, fees and fines	25 601	27 274	29 062	31 932	33 409	35 789

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
2 Employers' payroll taxes	2 288	1 742	631	390	493	133	46	80	5 802
3 Taxes on property	3 837	2 885	1 490	697	853	225	43	151	10 181
31 Taxes on immovable property	2 256	1 773	950	418	497	145	24	87	6 149
311 Land taxes	760	416	197	76	114	27	—	13	1 602
312 Municipal rates	1 398	1 314	657	338	366	104	24	66	4 267
313 Metropolitan improvement rates	—	43	5	—	16	—	—	—	64
314 Property owners' contributions to fire brigades	—	—	91	—	—	14	—	—	105
319 Taxes on immovable property n.e.c.	99	—	—	4	—	—	—	8	111
33 Taxes on financial and capital transactions	1 580	1 111	540	280	356	80	20	64	4 032
331 Stamp duties	1 102	787	497	173	262	46	14	46	2 926
332 Financial institutions' taxes	459	325	26	104	94	25	6	18	1 057
333 Government borrowing guarantee levies	19	—	17	3	—	9	—	—	49
4 Taxes on provision of goods and services	1 442	1 040	364	276	271	69	17	30	3 510
42 Excises and levies	17	243	19	40	57	12	—	—	388
426 Agricultural production taxes	—	—	8	—	1	—	—	—	10
427 Levies on statutory corporations	17	243	11	40	56	12	—	—	378
44 Taxes on gambling	828	502	271	134	135	39	14	24	1 946
441 Taxes on government lotteries	184	—	157	76	73	—	8	5	503
442 Taxes on private lotteries	2	300	—	2	—	21	—	3	328
443 Poker machine taxes	284	—	—	—	—	—	—	11	295
444 Casino taxes	—	—	37	16	29	8	2	—	93
445 Race betting taxes	299	180	77	39	32	9	4	6	645
449 Taxes on gambling n.e.c.	58	22	—	—	—	1	—	—	82
45 Taxes on insurance	598	295	74	102	80	18	2	6	1 176
451 Insurance companies' contributions to fire brigades	137	149	—	38	36	4	—	—	363
452 Third party insurance taxes*	128	—	—	7	—	2	—	—	137
459 Taxes on insurance n.e.c.	333	147	74	57	44	13	2	6	676
5 Taxes on use of goods and performance of activities	1 886	1 154	744	391	512	159	67	85	5 000
51 Motor vehicle taxes	945	396	497	183	211	57	16	45	2 350
511 Vehicle registration fees and taxes	640	122	348	110	108	34	10	30	1 402
512 Stamp duty on vehicle registration	179	206	87	61	73	19	4	10	641
513 Drivers' licences	120	64	19	11	26	4	2	5	251
514 Road transport and maintenance taxes	5	5	42	—	4	1	—	—	57
52 Franchise taxes	941	753	242	206	301	90	49	38	2 620
521 Gas franchise taxes	3	—	—	8	—	—	—	—	11
522 Petroleum products franchise taxes	434	352	—	70	131	40	17	17	1 061
523 Tobacco franchise taxes	297	252	136	85	111	34	17	11	944
524 Liquor franchise taxes	206	149	105	43	59	16	15	9	603
53 Other taxes on use of goods., etc.	—	6	6	2	—	12	3	2	30
9 Fees and fines	443	205	259	72	77	29	5	18	1 109
91-93 Compulsory fees	282	82	203	40	39	20	2	10	678
94 Fines	162	123	56	32	38	9	3	8	431
Taxes, fees and fines	9 897	7 026	3 488	1 826	2 206	616	179	364	25 601

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
2 Employers' payroll taxes	2 344	1 761	642	394	496	135	46	87	5 904
3 Taxes on property	4 257	2 960	1 612	755	941	242	54	176	10 997
31 Taxes on immovable property	2 434	1 797	1 044	444	541	154	25	94	6 533
311 Land taxes	826	465	228	76	132	28	—	19	1 774
312 Municipal rates	1 500	1 281	715	365	390	111	25	72	4 458
313 Metropolitan improvement rates	—	50	5	—	19	—	—	—	75
314 Property owners' contributions to fire brigades	—	—	96	—	—	15	—	—	111
319 Taxes on immovable property n.e.c.	109	—	—	4	—	—	—	3	116
33 Taxes on financial and capital transactions	1 823	1 163	568	311	400	88	29	83	4 464
331 Stamp duties	1 217	754	485	176	269	47	18	60	3 027
332 Financial institutions' taxes	583	409	67	132	130	33	11	22	1 388
333 Government borrowing guarantee levies	22	—	17	3	—	8	—	—	49
4 Taxes on provision of goods and services	1 526	1 080	413	303	295	76	16	41	3 751
42 Excises and levies	16	258	22	42	85	13	—	—	436
426 Agricultural production taxes	—	—	10	—	2	—	—	—	12
427 Levies on statutory corporations	16	258	11	42	83	13	—	—	423
44 Taxes on gambling	846	513	303	141	128	42	13	31	2 018
441 Taxes on government lotteries	197	—	182	83	68	—	5	4	539
442 Taxes on private lotteries	2	300	—	1	—	22	—	6	331
443 Poker machine taxes	295	—	5	—	—	—	—	15	315
444 Casino taxes	—	—	39	17	29	9	3	—	97
445 Race betting taxes	286	192	77	40	31	10	5	6	646
449 Taxes on gambling n.e.c.	67	21	—	—	—	1	—	—	90
45 Taxes on insurance	664	308	88	121	82	21	3	10	1 298
451 Insurance companies' contributions to fire brigades	141	160	—	40	36	4	—	—	382
452 Third party insurance taxes	126	—	—	13	—	2	—	—	141
459 Taxes on insurance n.e.c.	396	148	88	68	46	14	3	10	774
5 Taxes on use of goods and performance of activities	1 962	1 304	790	440	519	176	71	102	5 365
51 Motor vehicle taxes	893	506	519	206	217	64	17	52	2 473
511 Vehicle registration fees and taxes	681	229	373	119	117	39	11	37	1 606
512 Stamp duty on vehicle registration	176	196	84	61	75	20	5	9	626
513 Drivers' licences	31	76	20	25	21	5	2	5	184
514 Road transport and maintenance taxes	6	5	41	—	3	1	—	—	57
52 Franchise taxes	1 052	793	267	230	302	97	51	51	2 842
521 Gas franchise taxes	6	—	—	8	—	—	—	—	15
522 Petroleum products franchise taxes	446	372	—	86	131	46	23	24	1 128
523 Tobacco franchise taxes	388	268	159	92	108	34	18	16	1 085
524 Liquor franchise taxes	211	153	108	44	63	17	10	10	615
53 Other taxes on use of goods, etc.	17	5	5	4	—	14	4	—	50
9 Fees and fines	482	258	292	86	82	28	6	23	1 257
91-93 Compulsory fees	292	86	230	45	45	20	3	15	735
94 Fines	190	173	62	41	38	8	3	7	522
Taxes, fees and fines	10 571	7 363	3 750	1 977	2 334	657	194	429	27 274

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
2 Employers' payroll taxes	2 319	1 664	654	390	504	132	46	90	5 800
3 Taxes on property	4 122	3 383	1 742	817	994	257	65	202	11 580
31 Taxes on immovable property	2 181	2 126	1 080	465	554	160	26	106	6 698
311 Land taxes	549	481	209	75	128	27	—	23	1 492
312 Municipal rates	1 511	1 421	763	387	408	117	26	78	4 712
313 Metropolitan improvement rates	—	51	7	—	18	—	—	—	76
314 Property owners' contributions to fire brigades	4	—	100	—	—	15	—	—	119
319 Taxes on immovable property n.e.c.	118	173	—	3	1	—	—	5	300
33 Taxes on financial and capital transactions	1 941	1 256	662	351	440	97	39	96	4 882
331 Stamp duties	1 268	847	573	207	290	55	27	73	3 341
332 Financial institutions' taxes	657	410	72	140	136	35	11	23	1 484
333 Government borrowing guarantee levies	16	—	17	4	13	7	—	—	57
4 Taxes on provision of goods and services	1 661	1 233	496	307	303	80	17	53	4 149
42 Excises and levies	30	284	27	43	86	13	—	—	484
426 Agricultural production taxes	—	—	12	—	2	—	—	—	15
427 Levies on statutory corporations	30	284	14	43	84	13	—	—	469
44 Taxes on gambling	909	601	365	136	131	43	13	40	2 236
441 Taxes on government lotteries	211	—	158	78	59	—	6	4	517
442 Taxes on private lotteries	5	290	—	1	—	22	—	8	325
443 Poker machine taxes	306	95	85	—	—	—	—	17	502
444 Casino taxes	—	—	42	19	37	9	2	6	115
445 Race betting taxes	310	198	80	39	34	11	5	6	683
449 Taxes on gambling n.e.c.	76	17	—	—	—	1	—	—	94
45 Taxes on insurance	722	348	105	127	86	24	5	12	1 430
451 Insurance companies' contributions to fire brigades	150	164	—	43	36	7	—	—	399
452 Third party insurance taxes*	133	4	—	13	—	2	—	—	152
459 Taxes on insurance n.e.c.	439	181	105	72	51	15	5	12	879
5 Taxes on use of goods and performance of activities	2 334	1 475	955	554	558	183	75	115	6 248
51 Motor vehicle taxes	1 002	618	570	222	231	66	18	56	2 781
511 Vehicle registration fees and taxes	716	311	393	130	125	39	11	40	1 765
512 Stamp duty on vehicle registration	228	223	108	67	88	21	5	11	750
513 Drivers' licences	35	77	23	24	16	6	2	5	187
514 Road transport and maintenance taxes	23	6	47	—	2	1	—	—	79
52 Franchise taxes	1 294	851	378	329	328	103	52	58	3 394
521 Gas franchise taxes	6	—	—	9	—	—	—	1	15
522 Petroleum products franchise taxes	468	350	—	128	137	45	22	23	1 174
523 Tobacco franchise taxes	585	360	271	145	129	41	22	22	1 575
524 Liquor franchise taxes	236	140	108	47	62	17	7	12	630
53 Other taxes on use of goods, etc.	38	7	6	4	—	14	5	—	74
9 Fees and fines	489	241	324	90	79	30	6	24	1 283
91-93 Compulsory fees	289	80	258	46	43	22	4	16	758
94 Fines	200	161	66	44	36	8	3	8	525
Taxes, fees and fines	10 925	7 995	4 171	2 158	2 438	683	209	483	29 062

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
<i>2 Employers' payroll taxes</i>	2 422	1 702	691	380	549	131	50	95	6 021
<i>3 Taxes on property</i>	4 637	3 656	1 839	886	1 156	267	72	205	12 718
31 Taxes on immovable property	2 158	2 096	1 109	480	569	163	27	116	6 718
311 Land taxes	519	409	203	77	122	29	—	29	1 389
312 Municipal rates	1 561	1 448	792	399	428	119	27	83	4 857
313 Metropolitan improvement rates	—	58	10	—	17	—	—	—	85
314 Property owners' contributions to fire brigades	4	—	104	—	—	18	—	—	124
319 Taxes on immovable property n.e.c.	73	181	—	4	1	—	—	4	263
33 Taxes on financial and capital transactions	2 479	1 560	730	405	588	103	45	89	6 000
331 Stamp duties	1 694	1 020	642	233	423	61	30	62	4 165
332 Financial institutions' taxes	772	540	89	127	150	36	15	27	1 755
333 Government borrowing guarantee levies	13	—	—	45	14	6	—	—	79
<i>4 Taxes on provision of goods and services</i>	1 745	1 501	577	313	355	83	22	61	4 658
42 Excises and levies	31	287	22	43	109	13	—	—	505
426 Agricultural production taxes	—	—	12	—	2	—	—	—	14
427 Levies on statutory corporations	31	287	10	43	107	13	—	—	491
44 Taxes on gambling	988	761	434	140	147	45	16	47	2 578
441 Taxes on government lotteries	235	—	171	75	57	—	8	4	550
442 Taxes on private lotteries	7	286	—	1	—	22	—	7	323
443 Poker machine taxes	348	259	127	—	—	—	—	19	752
444 Casino taxes	—	—	49	23	52	12	3	12	149
445 Race betting taxes	313	202	86	41	39	11	6	6	703
449 Taxes on gambling n.e.c.	85	14	—	—	—	1	—	—	100
45 Taxes on insurance	727	453	121	130	99	25	5	14	1 574
451 Insurance companies' contributions to fire brigades	159	162	—	42	40	6	—	—	409
452 Third party insurance taxes	130	59	—	13	—	2	—	—	205
459 Taxes on insurance n.e.c.	438	232	121	74	59	17	5	14	961
<i>5 Taxes on use of goods and performance of activities</i>	2 544	1 805	1 103	620	676	205	88	130	7 172
51 Motor vehicle taxes	1 113	735	618	230	261	69	20	60	3 105
511 Vehicle registration fees and taxes	753	375	413	135	130	42	11	43	1 901
512 Stamp duty on vehicle registration	264	260	126	76	106	22	6	12	872
513 Drivers' licences	71	93	24	19	22	4	3	5	240
514 Road transport and maintenance taxes	26	8	55	—	3	1	—	—	92
52 Franchise taxes	1 397	1 060	479	388	416	127	63	70	3 999
521 Gas franchise taxes	7	—	—	10	—	—	—	1	18
522 Petroleum products franchise taxes	496	470	—	144	139	47	23	26	1 346
523 Tobacco franchise taxes	633	446	367	192	212	63	31	31	1 975
524 Liquor franchise taxes	261	144	112	42	64	17	8	13	661
53 Other taxes on use of goods, etc.	34	9	6	3	—	10	5	—	67
<i>9 Fees and fines</i>	497	258	357	93	87	36	6	31	1 364
91-93 Compulsory fees	308	93	293	51	50	26	3	22	854
94 Fines	189	165	63	42	37	9	2	9	509
Taxes, fees and fines	11 845	8 922	4 568	2 292	2 823	722	238	522	31 932

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
2 Employers' payroll taxes	2 658	1 841	784	422	570	137	58	101	6 572
3 Taxes on property	4 526	3 504	1 971	885	1 209	280	78	206	12 659
31 Taxes on immovable property	2 131	1 986	1 185	501	622	171	29	121	6 747
311 Land taxes	510	396	197	74	137	31	—	29	1 373
312 Municipal rates	1 594	1 349	863	423	465	125	29	86	4 933
313 Metropolitan improvement rates	—	61	11	—	20	—	—	—	92
314 Property owners' contributions to fire brigades	5	—	115	—	—	16	—	—	135
319 Taxes on immovable property n.e.c.	23	180	—	4	—	—	—	6	213
33 Taxes on financial and capital transactions	2 395	1 518	786	384	587	108	50	84	5 912
331 Stamp duties	1 588	960	653	228	413	63	33	59	3 998
332 Financial institutions' taxes	794	557	108	132	159	39	17	26	1 831
333 Government borrowing guarantee levies	13	—	24	24	14	7	—	—	83
4 Taxes on provision of goods and services	1 856	1 681	676	364	386	93	26	65	5 148
42 Excises and levies	30	309	24	44	111	14	—	—	532
426 Agricultural production taxes	—	—	13	—	—	—	—	—	13
427 Levies on statutory corporations	30	309	11	44	111	14	—	—	519
44 Taxes on gambling	1 071	908	497	187	172	51	20	51	2 958
441 Taxes on government lotteries	246	—	207	74	71	—	11	4	614
442 Taxes on private lotteries	11	297	—	—	—	22	—	7	337
443 Poker machine taxes	408	384	146	55	—	—	—	23	1 015
444 Casino taxes	—	68	54	21	59	16	3	11	232
445 Race betting taxes	325	144	90	37	42	12	6	5	662
449 Taxes on gambling n.e.c.	82	15	—	—	—	1	—	—	98
45 Taxes on insurance	755	464	156	133	103	28	6	14	1 659
451 Insurance companies' contributions to fire brigades	190	162	—	42	40	9	—	—	443
452 Third party insurance taxes	131	65	8	13	—	2	—	—	218
459 Taxes on insurance n.e.c.	434	238	148	78	63	17	6	14	998
5 Taxes on use of goods and performance of activities	2 714	1 884	1 179	626	764	228	97	136	7 628
51 Motor vehicle taxes	1 241	802	655	237	267	76	21	63	3 362
511 Vehicle registration fees and taxes	790	383	435	137	122	48	10	45	1 970
512 Stamp duty on vehicle registration	310	305	123	86	118	26	8	13	987
513 Drivers' licences	114	106	29	14	25	3	2	5	299
514 Road transport and maintenance taxes	27	8	69	—	2	—	—	—	106
52 Franchise taxes	1 437	1 069	523	385	497	141	71	74	4 197
521 Gas franchise taxes	7	—	—	10	—	—	—	1	18
522 Petroleum products franchise taxes	512	484	—	147	185	47	25	27	1 427
523 Tobacco franchise taxes	647	439	403	185	248	76	36	33	2 067
524 Liquor franchise taxes	272	147	121	42	65	17	9	13	685
53 Other taxes on use of goods, etc.	35	13	—	4	—	11	6	—	69
9 Fees and fines	515	266	371	87	89	37	6	31	1 403
91-93 Compulsory fees	339	97	305	47	52	25	4	22	897
94 Fines	176	169	66	41	37	12	3	9	505
Taxes, fees and fines	12 268	9 176	4 982	2 384	3 019	775	265	540	33 409

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
2 Employers' payroll taxes	2 843	1 994	854	476	612	142	66	102	7 088
3 Taxes on property	4 737	3 470	2 051	910	1 269	283	80	203	13 002
31 Taxes on immovable property	2 345	1 678	1 303	521	675	177	30	124	6 854
311 Land taxes	575	393	226	71	159	30	—	29	1 483
312 Municipal rates	1 744	1 216	941	444	493	131	30	88	5 087
313 Metropolitan improvement rates	—	62	12	—	23	—	—	—	97
314 Property owners' contributions to fire brigades	4	—	124	—	—	17	—	—	145
319 Taxes on immovable property n.e.c.	22	7	—	7	—	—	—	6	42
33 Taxes on financial and capital transactions	2 391	1 791	748	388	594	106	50	79	6 148
331 Stamp duties	1 560	1 208	617	221	414	60	32	53	4 165
332 Financial institutions' taxes	816	570	131	135	167	40	18	26	1 904
333 Government borrowing guarantee levies	15	13	—	32	13	7	—	—	79
4 Taxes on provision of goods and services	1 985	1 864	706	414	417	98	35	67	5 587
42 Excises and levies	42	328	13	43	109	14	—	—	551
426 Agricultural production taxes	—	—	13	—	—	—	—	—	13
427 Levies on statutory corporations	42	328	—	43	109	14	—	—	538
44 Taxes on gambling	1 178	1 051	520	232	189	55	29	52	3 306
441 Taxes on government lotteries	259	—	189	71	79	—	18	4	619
442 Taxes on private lotteries	12	298	—	—	—	21	—	8	339
443 Poker machine taxes	449	509	164	109	—	—	—	26	1 256
444 Casino taxes	63	110	77	18	65	21	5	8	367
445 Race betting taxes	326	122	90	34	45	12	7	6	643
449 Taxes on gambling n.e.c.	70	12	—	—	—	1	—	—	83
45 Taxes on insurance	765	485	172	139	119	29	6	15	1 730
451 Insurance companies' contributions to fire brigades	215	184	—	44	51	9	—	—	482
452 Third party insurance taxes	132	67	11	13	—	2	—	—	225
459 Taxes on insurance n.e.c.	418	254	162	82	68	18	6	15	1 023
5 Taxes on use of goods and performance of activities	2 998	2 312	1 323	669	845	232	119	146	8 644
51 Motor vehicle taxes	1 260	815	691	243	271	83	26	65	3 454
511 Vehicle registration fees and taxes	810	387	454	142	119	53	11	47	2 022
512 Stamp duty on vehicle registration	314	331	140	88	125	27	12	13	1 050
513 Drivers' licences	112	92	27	14	26	2	3	5	281
514 Road transport and maintenance taxes	24	6	70	—	1	—	—	—	101
52 Franchise taxes	1 700	1 258	632	421	575	149	87	82	4 903
521 Gas franchise taxes	8	—	—	8	—	—	—	1	17
522 Petroleum products franchise taxes	539	505	—	155	221	48	34	27	1 531
523 Tobacco franchise taxes	871	591	501	212	282	83	43	39	2 621
524 Liquor franchise taxes	282	162	131	46	72	18	10	14	735
53 Other taxes on use of goods, etc.(a)	37	239	—	4	—	1	6	—	287
9 Fees and fines	554	257	391	93	97	38	7	29	1 467
91-93 Compulsory fees	354	95	321	52	56	28	4	21	930
94 Fines	201	162	70	41	41	11	3	9	536
Taxes, fees and fines	13 116	9 897	5 323	2 561	3 240	794	307	548	35 788

(a) As the electricity corporations in Victoria have been privatised they are now liable to pay franchise fees.

	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96p
	\$m	\$m	\$m	\$m	\$m	\$m
2 Employers' payroll taxes	2 288	2 344	2 319	2 422	2 658	2 843
3 Taxes on property	2 439	2 758	2 611	3 076	2 932	2 993
31 Taxes on immovable property	859	935	671	596	537	601
311 Land taxes	760	826	549	519	510	575
314 Property owners' contributions to fire brigades	—	—	4	4	5	4
319 Taxes on immovable property n.e.c.	99	109	118	73	23	22
33 Taxes on financial and capital transactions	1 580	1 823	1 941	2 479	2 395	2 391
331 Stamp duties	1 102	1 217	1 268	1 694	1 588	1 560
332 Financial institutions' taxes	459	583	657	772	794	816
333 Government borrowing guarantee levies	19	22	16	13	13	15
4 Taxes on provision of goods and services	1 442	1 526	1 661	1 745	1 856	1 985
42 Excises and levies	17	16	30	31	30	42
427 Levies on statutory corporations	17	16	30	31	30	42
44 Taxes on gambling	828	846	909	988	1 071	1 178
441 Taxes on government lotteries	184	197	211	235	246	259
442 Taxes on private lotteries	2	2	5	7	11	12
443 Poker machine taxes	284	295	306	348	408	449
444 Casino taxes	—	—	—	—	—	63
445 Race betting taxes	299	286	310	313	325	326
449 Taxes on gambling n.e.c.	58	67	76	85	82	70
45 Taxes on insurance	598	664	722	727	755	765
451 Insurance companies' contributions to fire brigades	137	141	150	159	190	215
452 Third party insurance taxes	128	126	133	130	131	132
459 Taxes on insurance n.e.c.	333	396	439	438	434	418
5 Taxes on use of goods and performance of activities	1 886	1 962	2 334	2 544	2 714	2 998
51 Motor vehicle taxes	945	893	1 002	1 113	1 241	1 260
511 Vehicle registration fees and taxes	640	681	716	753	790	810
512 Stamp duty on vehicle registration	179	176	228	264	310	314
513 Drivers' licences	120	31	35	71	114	112
514 Road transport and maintenance taxes	5	6	23	26	27	24
52 Franchise taxes	941	1 052	1 294	1 397	1 437	1 700
521 Gas franchise taxes	3	6	6	7	7	8
522 Petroleum products franchise taxes	434	446	468	496	512	539
523 Tobacco franchise taxes	297	388	585	633	647	871
524 Liquor franchise taxes	206	211	236	261	272	282
53 Other taxes on use of goods, etc.	—	17	38	34	35	37
9 Fees and fines	351	382	384	388	369	408
91-93 Compulsory fees	196	201	193	206	200	213
94 Fines	155	182	191	182	170	195
Taxes, fees and fines	8 407	8 972	9 309	10 174	10 529	11 228

	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96p
	\$m	\$m	\$m	\$m	\$m	\$m
2 Employers' payroll taxes	1 742	1 761	1 664	1 702	1 841	1 994
3 Taxes on property	1 571	1 679	1 962	2 208	2 155	2 254
31 Taxes on immovable property	459	515	705	648	637	463
311 Land taxes	416	465	481	409	396	393
313 Metropolitan improvement rates	43	50	51	58	61	62
319 Taxes on immovable property n.e.c.	—	—	173	181	180	7
33 Taxes on financial and capital transactions	1 111	1 163	1 256	1 560	1 518	1 791
331 Stamp duties	787	754	847	1 020	960	1 208
332 Financial institutions' taxes	325	409	410	540	557	570
333 Government borrowing guarantee levies	—	—	—	—	—	13
4 Taxes on provision of goods and services	1 040	1 080	1 233	1 501	1 681	1 864
42 Excises and levies	243	258	284	287	309	328
427 Levies on statutory corporations	243	258	284	287	309	328
44 Taxes on gambling	502	513	601	761	908	1 051
442 Taxes on private lotteries	300	300	290	286	297	298
443 Poker machine taxes	—	—	95	259	384	509
444 Casino taxes	—	—	—	—	68	110
445 Race betting taxes	180	192	198	202	144	122
449 Taxes on gambling n.e.c.	22	21	17	14	15	12
45 Taxes on insurance	295	308	348	453	464	485
451 Insurance companies' contributions to fire brigades	149	160	164	162	162	164
452 Third party insurance taxes	—	—	4	59	65	67
459 Taxes on insurance n.e.c.	147	148	181	232	238	254
5 Taxes on use of goods and performance of activities	1 154	1 304	1 475	1 805	1 884	2 312
51 Motor vehicle taxes	396	506	618	735	802	815
511 Vehicle registration fees and taxes	122	229	311	375	383	387
512 Stamp duty on vehicle registration	206	196	223	260	305	331
513 Drivers' licences	64	76	77	93	106	92
514 Road transport and maintenance taxes	5	5	6	8	8	6
52 Franchise taxes	753	793	851	1 060	1 069	1 258
522 Petroleum products franchise taxes	352	372	350	470	484	505
523 Tobacco franchise taxes	252	268	360	446	439	591
524 Liquor franchise taxes	149	153	140	144	147	162
53 Other taxes on use of goods, etc.(a)	6	5	7	9	13	239
9 Fees and fines	127	178	169	181	194	193
91-93 Compulsory fees	49	50	50	59	65	66
94 Fines	78	127	119	122	130	126
Taxes, fees and fines	5 634	6 001	6 502	7 397	7 756	8 617

(a) As the electricity corporations in Victoria have been privatised they are now liable to pay franchise fees.

	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96p
	\$m	\$m	\$m	\$m	\$m	\$m
<i>2 Employers' payroll taxes</i>	631	642	654	691	784	854
<i>3 Taxes on property</i>	828	892	971	1 038	1 098	1 098
31 Taxes on immovable property	288	324	309	307	312	350
311 Land taxes	197	228	209	203	197	226
314 Property owners' contributions to fire brigades	91	96	100	104	115	124
33 Taxes on financial and capital transactions	540	568	662	730	786	748
331 Stamp duties	497	485	573	642	653	617
332 Financial institutions' taxes	26	67	72	89	108	131
333 Government borrowing guarantee levies	17	17	17	—	24	—
<i>4 Taxes on provision of goods and services</i>	364	413	496	577	676	706
42 Excises and levies	19	22	27	22	24	13
426 Agricultural production taxes	8	10	12	12	13	13
427 Levies on statutory corporations	11	11	14	10	11	—
44 Taxes on gambling	271	303	365	434	497	520
441 Taxes on government lotteries	157	182	158	171	207	189
443 Poker machine taxes	—	5	85	127	146	164
444 Casino taxes	37	39	42	49	54	77
445 Race betting taxes	77	77	80	86	90	90
45 Taxes on insurance	74	88	105	121	156	172
452 Third party insurance taxes	—	—	—	—	8	11
459 Taxes on insurance n.e.c.	74	88	105	121	148	162
<i>5 Taxes on use of goods and performance of activities</i>	744	790	955	1 103	1 179	1 323
51 Motor vehicle taxes	497	519	570	618	655	691
511 Vehicle registration fees and taxes	348	373	393	413	435	454
512 Stamp duty on vehicle registration	87	84	108	126	123	140
513 Drivers' licences	19	20	23	24	29	27
514 Road transport and maintenance taxes	42	41	47	55	69	70
52 Franchise taxes	242	267	378	479	523	632
523 Tobacco franchise taxes	136	159	271	367	403	501
524 Liquor franchise taxes	105	108	108	112	121	131
53 Other taxes on use of goods, etc.	6	5	6	6	—	—
<i>9 Fees and fines</i>	192	204	216	225	227	234
91-93 Compulsory fees	143	151	159	170	171	175
94 Fines	48	53	57	54	56	59
Taxes, fees and fines	2 759	2 941	3 292	3 634	3 964	4 214

	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96p
	\$m	\$m	\$m	\$m	\$m	\$m
2 Employers' payroll taxes	390	394	390	380	422	476
3 Taxes on property	359	390	430	487	462	466
31 Taxes on immovable property	80	79	79	82	78	77
311 Land taxes	76	76	75	77	74	71
319 Taxes on immovable property n.e.c.	4	4	3	4	4	7
33 Taxes on financial and capital transactions	280	311	351	405	384	388
331 Stamp duties	173	176	207	233	228	221
332 Financial institutions' taxes	104	132	140	127	132	135
333 Government borrowing guarantee levies	3	3	4	45	24	32
4 Taxes on provision of goods and services	276	303	307	313	364	414
42 Excises and levies	40	42	43	43	44	43
427 Levies on statutory corporations	40	42	43	43	44	43
44 Taxes on gambling	134	141	136	140	187	232
441 Taxes on government lotteries	76	83	78	75	74	71
442 Taxes on private lotteries	2	1	1	1	—	—
443 Poker machine taxes	—	—	—	—	55	109
444 Casino taxes	16	17	19	23	21	18
445 Race betting taxes	39	40	39	41	37	34
45 Taxes on insurance	102	121	127	130	133	139
451 Insurance companies' contributions to fire brigades	38	40	43	42	42	44
452 Third party insurance taxes	7	13	13	13	13	13
459 Taxes on insurance n.e.c.	57	68	72	74	78	82
5 Taxes on use of goods and performance of activities	391	440	554	620	626	669
51 Motor vehicle taxes	183	206	222	230	237	243
511 Vehicle registration fees and taxes	110	119	130	135	137	142
512 Stamp duty on vehicle registration	61	61	67	76	86	88
513 Drivers' licences	11	25	24	19	14	14
52 Franchise taxes	206	230	329	388	385	421
521 Gas franchise taxes	8	8	9	10	10	8
522 Petroleum products franchise taxes	70	86	128	144	147	155
523 Tobacco franchise taxes	85	92	145	192	185	212
524 Liquor franchise taxes	43	44	47	42	42	46
53 Other taxes on use of goods, etc.	2	4	4	3	4	4
9 Fees and fines	56	69	74	76	71	76
91-93 Compulsory fees	31	36	38	41	37	42
94 Fines	25	34	36	34	34	34
Taxes, fees and fines	1 472	1 596	1 754	1 876	1 945	2 100

	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96p
	\$m	\$m	\$m	\$m	\$m	\$m
2 Employers' payroll taxes	493	496	504	549	570	612
3 Taxes on property	487	551	586	728	744	776
31 Taxes on immovable property	130	151	146	141	157	182
311 Land taxes	114	132	128	122	137	159
313 Metropolitan improvement rates	16	19	18	17	20	23
319 Taxes on immovable property n.e.c.	—	—	1	1	—	—
33 Taxes on financial and capital transactions	356	400	440	588	587	594
331 Stamp duties	262	269	290	423	413	414
332 Financial institutions' taxes	94	130	136	150	159	167
333 Government borrowing guarantee levies	—	—	13	14	14	13
4 Taxes on provision of goods and services	271	295	303	355	386	417
42 Excises and levies	57	85	86	109	111	109
426 Agricultural production taxes	1	2	2	2	—	—
427 Levies on statutory corporations	56	83	84	107	111	109
44 Taxes on gambling	135	128	131	147	172	189
441 Taxes on government lotteries	73	68	59	57	71	79
444 Casino taxes	29	29	37	52	59	65
445 Race betting taxes	32	31	34	39	42	45
45 Taxes on insurance	80	82	86	99	103	119
451 Insurance companies' contributions to fire brigades	36	36	36	40	40	51
459 Taxes on insurance n.e.c.	44	46	51	59	63	68
5 Taxes on use of goods and performance of activities	512	519	558	676	764	845
51 Motor vehicle taxes	211	217	231	261	267	271
511 Vehicle registration fees and taxes	108	117	125	130	122	119
512 Stamp duty on vehicle registration	73	75	88	106	118	125
513 Drivers' licences	26	21	16	22	25	26
514 Road transport and maintenance taxes	4	3	2	3	2	1
52 Franchise taxes	301	302	328	416	497	575
522 Petroleum products franchise taxes	131	131	137	139	185	221
523 Tobacco franchise taxes	111	108	129	212	248	282
524 Liquor franchise taxes	59	63	62	64	65	72
9 Fees and fines	62	63	59	68	65	71
91-93 Compulsory fees	31	32	30	38	35	38
94 Fines	31	31	29	29	30	33
Taxes, fees and fines	1 825	1 925	2 010	2 376	2 529	2 721

	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96p
	\$m	\$m	\$m	\$m	\$m	\$m
<i>2 Employers' payroll taxes</i>	133	135	132	131	137	142
<i>3 Taxes on property</i>	121	130	140	148	155	153
31 Taxes on immovable property	41	43	43	45	47	46
311 Land taxes	27	28	27	29	31	30
314 Property owners' contributions to fire brigades	14	15	15	16	16	17
33 Taxes on financial and capital transactions	80	88	97	103	108	106
331 Stamp duties	46	47	55	61	63	60
332 Financial institutions' taxes	25	33	35	36	39	40
333 Government borrowing guarantee levies	9	8	7	6	7	7
<i>4 Taxes on provision of goods and services</i>	69	76	80	83	93	98
42 Excises and levies	12	13	13	13	14	14
427 Levies on statutory corporations	12	13	13	13	14	14
44 Taxes on gambling	39	42	43	45	51	55
442 Taxes on private lotteries	21	22	22	22	22	21
444 Casino taxes	8	9	9	12	16	21
445 Race betting taxes	9	10	11	11	12	12
449 Taxes on gambling n.e.c.	1	1	1	1	1	1
45 Taxes on insurance	18	21	24	25	28	29
451 Insurance companies' contributions to fire brigades	4	4	7	6	9	9
452 Third party insurance taxes	2	2	2	2	2	2
459 Taxes on insurance n.e.c.	13	14	15	17	17	18
<i>5 Taxes on use of goods and performance of activities</i>	159	176	183	205	228	232
51 Motor vehicle taxes	57	64	66	69	76	83
511 Vehicle registration fees and taxes	34	39	39	42	48	53
512 Stamp duty on vehicle registration	19	20	21	22	26	27
513 Drivers' licences	4	5	6	4	3	2
514 Road transport and maintenance taxes	1	1	1	1	—	—
52 Franchise taxes	90	97	103	127	141	149
522 Petroleum products franchise taxes	40	46	45	47	47	48
523 Tobacco franchise taxes	34	34	41	63	76	83
524 Liquor franchise taxes	16	17	17	17	17	18
53 Other taxes on use of goods, etc.	12	14	14	10	11	1
<i>9 Fees and fines</i>	24	22	25	30	31	32
91-93 Compulsory fees	17	17	19	23	22	24
94 Fines	6	5	6	7	9	8
Taxes, fees and fines	506	540	560	598	645	657

	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96p
	\$m	\$m	\$m	\$m	\$m	\$m
2 Employers' payroll taxes	46	46	46	50	58	66
3 Taxes on property	20	29	39	45	50	50
33 Taxes on financial and capital transactions	20	29	39	45	50	50
331 Stamp duties	14	18	27	30	33	32
332 Financial institutions' taxes	6	11	11	15	17	18
4 Taxes on provision of goods and services	17	16	17	22	26	35
44 Taxes on gambling	14	13	13	16	20	29
441 Taxes on government lotteries	8	5	6	8	11	18
444 Casino taxes	2	3	2	3	3	5
445 Race betting taxes	4	5	5	6	6	7
45 Taxes on insurance	2	3	5	5	6	6
459 Taxes on insurance n.e.c	2	3	5	5	6	6
5 Taxes on use of goods and performance of activities	67	71	75	88	97	119
51 Motor vehicle taxes	16	17	18	20	21	26
511 Vehicle registration fees and taxes	10	11	11	11	10	11
512 Stamp duty on vehicle registration	4	5	5	6	8	12
513 Drivers' licences	2	2	2	3	2	3
52 Franchise taxes	49	51	52	63	71	87
522 Petroleum products franchise taxes	17	23	22	23	25	34
523 Tobacco franchise taxes	17	18	22	31	36	43
524 Liquor franchise taxes	15	10	7	8	9	10
53 Other taxes on use of goods, etc.	3	4	5	5	6	6
9 Fees and fines	4	5	6	5	5	6
91-93 Compulsory fees	2	3	4	3	4	4
94 Fines	2	2	2	2	2	2
Taxes, fees and fines	154	168	182	210	236	276

	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96p
	\$m	\$m	\$m	\$m	\$m	\$m
2 Employers' payroll taxes	80	87	90	95	101	102
3 Taxes on property	151	176	202	205	206	203
31 Taxes on immovable property	87	94	106	116	121	124
311 Land taxes	13	19	23	29	29	29
312 Municipal rates	68	72	78	83	86	88
319 Taxes on immovable property n.e.c.	8	3	5	4	6	6
33 Taxes on financial and capital transactions	64	83	96	89	84	79
331 Stamp duties	46	60	73	62	59	53
332 Financial institutions' taxes	18	22	23	27	26	26
4 Taxes on provision of goods and services	30	41	53	61	65	67
44 Taxes on gambling	24	31	40	47	51	52
441 Taxes on government lotteries	5	4	4	4	4	4
442 Taxes on private lotteries	3	6	8	7	7	8
443 Poker machine taxes	11	15	17	19	23	26
444 Casino taxes	—	—	6	12	11	8
445 Race betting taxes	6	6	6	6	5	6
45 Taxes on insurance	6	10	12	14	14	15
459 Taxes on insurance n.e.c	6	10	12	14	14	15
5 Taxes on use of goods and performance of activities	85	102	115	130	136	146
51 Motor vehicle taxes	45	52	56	60	63	65
511 Vehicle registration fees and taxes	30	37	40	43	45	47
512 Stamp duty on vehicle registration	10	9	11	12	13	13
513 Drivers' licences	5	5	5	5	5	5
52 Franchise taxes	38	51	58	70	74	82
521 Gas franchise taxes	—	—	1	1	1	1
522 Petroleum products franchise taxes	17	24	23	26	27	27
523 Tobacco franchise taxes	11	16	22	31	33	39
524 Liquor franchise taxes	9	10	12	13	13	14
53 Other taxes on use of goods, etc.	2	—	—	—	—	—
9 Fees and fines	18	23	24	31	31	29
91-93 Compulsory fees	10	15	16	22	22	21
94 Fines	8	7	8	9	9	9
Taxes, fees and fines	364	429	483	522	540	548

	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96p
	\$m	\$m	\$m	\$m	\$m	\$m
<i>2 Employers' payroll taxes</i>	5 802	5 904	5 800	6 021	6 572	7 088
<i>3 Taxes on property</i>	5 976	6 606	6 940	7 934	7 801	7 992
31 Taxes on immovable property	1 944	2 141	2 058	1 934	1 889	1 843
311 Land taxes	1 602	1 774	1 492	1 389	1 373	1 483
312 Municipal rates	66	72	78	83	86	88
313 Metropolitan improvement rates	59	69	68	75	81	86
314 Property owners' contributions to fire brigades	105	111	119	124	135	145
319 Taxes on immovable property n.e.c.	111	116	300	263	213	42
32 Estate inheritance and gift duty	—	—	—	—	—	—
33 Taxes on financial and capital transactions	4 032	4 464	4 882	6 000	5 912	6 148
331 Stamp duties	2 926	3 027	3 341	4 165	3 998	4 165
332 Financial institutions' taxes	1 057	1 388	1 484	1 755	1 831	1 904
333 Government borrowing guarantee levies	49	49	57	79	83	79
<i>4 Taxes on provision of goods and services</i>	3 510	3 751	4 149	4 658	5 148	5 587
42 Excises and levies	388	436	484	505	532	551
426 Agricultural production taxes	10	12	15	14	13	13
427 Levies on statutory corporations	378	423	469	491	519	538
44 Taxes on gambling	1 946	2 018	2 236	2 578	2 958	3 306
441 Taxes on government lotteries	503	539	517	550	614	619
442 Taxes on private lotteries	328	331	325	323	337	339
443 Poker machine taxes	295	315	502	752	1 015	1 256
444 Casino taxes	93	97	115	149	232	367
445 Race betting taxes	645	646	683	703	662	643
449 Taxes on gambling n.e.c.	82	90	94	100	98	83
45 Taxes on insurance	1 176	1 298	1 430	1 574	1 659	1 730
451 Insurance companies' contributions to fire brigades	363	382	399	409	443	482
452 Third party insurance taxes	137	141	152	205	218	225
459 Taxes on insurance n.e.c	676	774	879	961	998	1 023
<i>5 Taxes on use of goods and performance of activities</i>	5 000	5 365	6 248	7 172	7 628	8 644
51 Motor vehicle taxes	2 350	2 473	2 781	3 105	3 362	3 454
511 Vehicle registration fees and taxes	1 402	1 606	1 765	1 901	1 970	2 022
512 Stamp duty on vehicle registration	641	626	750	872	987	1 050
513 Drivers' licences	251	184	187	240	299	281
514 Road transport and maintenance taxes	57	57	79	92	106	101
52 Franchise taxes	2 620	2 842	3 394	3 999	4 197	4 903
521 Gas franchise taxes	11	15	15	18	18	17
522 Petroleum products franchise taxes	1 061	1 128	1 174	1 346	1 427	1 531
523 Tobacco franchise taxes	944	1 085	1 575	1 975	2 067	2 621
524 Liquor franchise taxes	603	615	630	661	685	735
53 Other taxes on use of goods, etc.(a)	30	50	74	67	69	287
<i>9 Fees and fines</i>	834	946	956	1 003	995	1 049
91-93 Compulsory fees	480	504	508	563	555	583
94 Fines	354	442	448	440	439	466
Taxes, fees and fines	21 121	22 572	24 093	26 787	28 144	30 360

(a) As the electricity corporations in Victoria have been privatised they are now liable to pay franchise fees.

	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96(a)
	\$m	\$m	\$m	\$m	\$m	\$m
New South Wales(b)						
3 Taxes on property	1 398	1 500	1 511	1 561	1 594	1 744
9 Fees and fines	92	99	105	109	145	146
91-93 Compulsory fees	85	91	96	102	139	140
94 Fines	7	8	9	7	6	6
Taxes, fees and fines	1 490	1 599	1 616	1 670	1 739	1 890
Victoria(c)						
3 Taxes on property	1 314	1 281	1 421	1 448	1 349	1 216
9 Fees and fines	78	81	72	77	72	65
91-93 Compulsory fees	34	35	30	34	32	29
94 Fines	44	45	42	43	40	36
Taxes, fees and fines	1 392	1 362	1 493	1 525	1 420	1 280
Queensland						
3 Taxes on property	661	720	771	802	874	952
9 Fees and fines	68	88	108	132	144	157
91-93 Compulsory fees	60	79	99	123	134	146
94 Fines	8	9	9	9	10	11
Taxes, fees and fines	729	809	879	934	1 018	1 109
South Australia						
3 Taxes on property	338	365	387	399	423	444
9 Fees and fines	15	16	17	17	16	17
91-93 Compulsory fees	8	9	9	9	9	10
94 Fines	7	8	8	8	7	7
Taxes, fees and fines	353	381	403	416	439	461
Western Australia						
3 Taxes on property	367	390	408	428	465	493
9 Fees and fines	15	19	20	19	24	26
91-93 Compulsory fees	8	13	13	12	17	18
94 Fines	7	7	7	7	7	8
Taxes, fees and fines	381	409	428	447	489	519
Tasmania						
3 Taxes on property	104	111	117	119	125	131
9 Fees and fines	5	6	5	6	6	6
91-93 Compulsory fees	3	3	3	3	4	4
94 Fines	2	3	2	2	2	3
Taxes, fees and fines	109	117	122	124	131	137
Northern Territory						
3 Taxes on property	24	25	26	27	29	30
9 Fees and fines	1	1	1	1	1	1
91-93 Compulsory fees	—	—	—	—	—	—
94 Fines	1	1	1	1	1	1
Taxes, fees and fines	25	26	27	28	30	31
All States and Territories						
3 Taxes on property	4 205	4 392	4 641	4 784	4 858	5 010
9 Fees and fines	275	311	328	361	408	418
91-93 Compulsory fees	198	231	250	284	336	347
94 Fines	77	80	77	77	72	70
Taxes, fees and fines	4 480	4 703	4 968	5 145	5 265	5 428

(a) Includes estimated data.

(b) Figures for 1990-91 to 1993-94 relate to the year ended 31 December (six months before the end of the financial year).

(c) For years prior to 1994-95 figures relate to the year ended 30 September (three months after the end of the financial year).

EXPLANATORY NOTES

INTRODUCTION

1 This publication contains statistics of revenue collected by all levels of government in Australia in the form of taxes, fees and fines for the years 1990-91 to 1995-96.

CONCEPTS AND DEFINITIONS

2 To assist users in understanding the statistics presented in this and related publications, a separate manual, *Government Finance Statistics, Australia: Concepts, Sources and Methods* (5514.0) has been produced. This manual replaces the *Classifications Manual for Government Finance Statistics, Australia* (1217.0; last issue 1989). The manual outlines the major government finance statistics concepts used and provides definitions of the categories for each of the main units and transactions classifications. Two of the transactions classifications are used in the compilation and presentation of the statistics in this publication:

- the Economic Transactions Framework (ETF) for Government Finance Statistics, which categorises outlays, revenue and grants received and financing transactions according to their economic character to facilitate study of the macroeconomic effect of government activity on the economy and to provide the basic building blocks for grouping transactions to be incorporated into the Australian National Accounts; and
- the Taxes, Fees and Fines Classification (TFFC), which dissects this major form of government revenue according to the type of tax, fee or fine collected.

CLASSIFICATION OF TAXES, FEES AND FINES IN THE ECONOMIC TRANSACTIONS FRAMEWORK

3 The TFFC is used to classify in detail all transactions classified to ETF 3111, 3112 (direct and indirect taxes received), 3121, 3122 (direct and indirect fees received) and 3131, 3132 (direct and indirect fines received). These ETF categories are defined in the following text.

Taxes **4** A tax is a compulsory levy imposed by the government, mainly to raise revenue. There is usually no clear and direct link between payment of taxes and the provision of particular goods and services by government. Taxes are levied, inter alia, on incomes, wealth, production, sale and use of goods and services, and the performance of activities. For National Accounts purposes, a distinction is made between direct and indirect taxes. Direct taxes are taxes which are not charged to the production account of producers. Included in direct taxes are income tax (on individuals and companies), estate duties and gift duties. Some taxes, e.g. motor vehicle registration fees, are treated as partly direct (registration fees paid by households) and partly indirect (registration fees paid by businesses). Indirect taxes are taxes assessed on producers in respect of the production, sale, purchase or use of goods and services which are charged to the expense of production. Included in indirect taxes are sales taxes, customs duties, excise duties, land taxes, municipal rates, etc.

Compulsory fees **5** Only compulsory fees are included in tax revenue. Compulsory fees are levies which are not primarily designed to raise general revenue and which are associated with the provision of a service, the granting of a permit or privilege, or regulation of activity. Excluded are fees for the provision of a service which directly benefits individual payers and for which payment is made voluntarily (these are classified as government charges for services). Also excluded are fees mainly designed to raise general revenue (which are classified as taxes). Examples of compulsory fees are export inspection charges, passport fees, fishing licences and factory and shop registration fees. The United Nations 1968 edition of the *System of National Accounts* states that fees are only paid by households, and, if the same kind of payment was made by producers, then it would be treated as an indirect tax. However, the ETF

recognises both direct fees (paid by households) and indirect fees (paid by producers).

Fines

6 Fines are civil and criminal penalties imposed on law breakers other than penalties imposed by tax authorities. Penalties imposed by tax authorities are added to taxes received.

TAXES, FEES AND
FINES CLASSIFICATION

7 The TFFC has been developed to present, in a systematic way and in sufficient detail for international reporting, the relationships that exist between taxes in terms of taxation criteria adopted by the Organisation for Economic Co-operation and Development (OECD). The first five groups of the TFFC, which represent the broad bases on which taxes are levied in Australia are:

- taxes on income
- employers' payroll taxes
- taxes on property
- taxes on provision of goods and services
- taxes on use of goods and performance of activities

8 These tax groups are divided into 21 sub-groups according to types of entities, property, activities, goods or services being taxed. The subgroups which are further subdivided into 71 classes generally describe the specific types of tax actually collected in Australia. A full description of each of the categories of the TFFC is given in the *Government Finance Statistics Australia: Concepts, Sources and Methods* (5514.0)

9 In the tables presented in this publication, TFFC item codes are shown to enable users to quickly identify the items and their definitions from the GFS manual. The classification is hierarchical and this feature is used as a convenient way of providing subtotals, e.g. in table 1 figures for total taxes on income are shown against the line 1 *Taxes on income* and this is the sum of the 2-digit TFFC categories 11-13 shown below it.

INTERSTATE
COMPARISONS

10 As well as showing the variety of types of taxes levied in Australia, the tables in this publication have been designed to show the relative importance of the tax systems of the Commonwealth, State/Territory and local levels of government. They have also been designed to show the extent and composition of taxation levied by each State/Territory government (including its subsidiary authorities). In this latter connection, it should be noted that interstate comparisons of tax collections by State/Territory or local governments separately can be misleading unless account is taken of State-to-State variations in the range of activities for which these two levels of government are responsible. In the Australian Capital Territory, for example, only a State level of government currently exists, and a number of functions performed by it are undertaken by local government authorities elsewhere.

REVISIONS

11 Government finance statistics are revised progressively as new or improved data become available. For this reason differences can occur between equivalent aggregates published at different times.

UNPUBLISHED
STATISTICS

12 In some cases, the ABS can also make available information which is not published. This information may be available in one or more of the following forms: photocopy; floppy disk; computer printout; or clerically extracted tabulation. Generally, a charge is made for providing unpublished information. Inquiries should be made to the officer whose name appears in the *Inquiries* section of

this publication, or to Information Services in the nearest ABS office.

RELATED PUBLICATIONS

13 Users may also wish to refer to the following ABS publications:

Australian National Accounts: National Income, Expenditure and Product (5204.0) — issued annually

Australian National Accounts: National Income, Expenditure and Product (5206.0) — issued quarterly

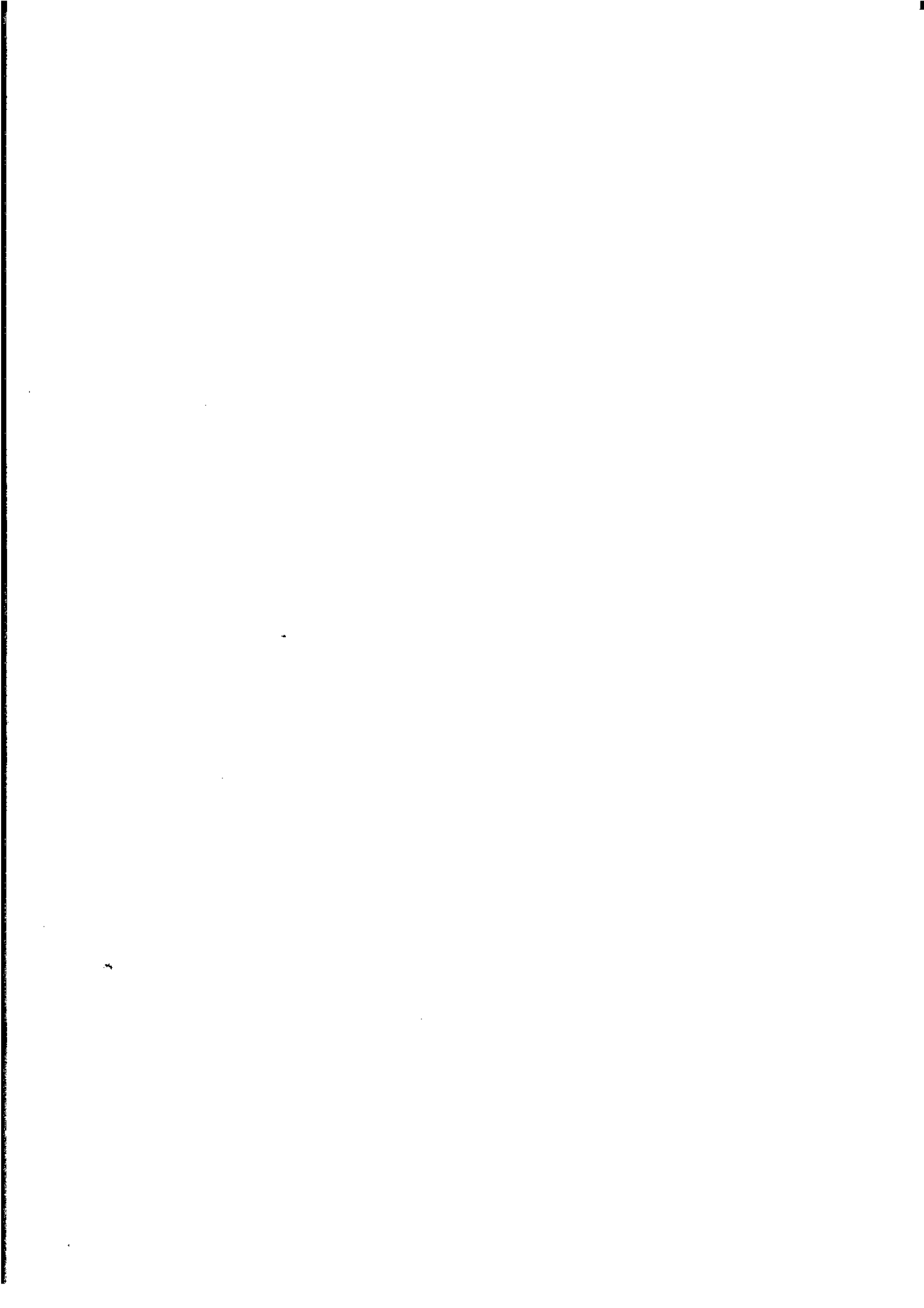
Classifications Manual for Government Finance Statistics, Australia (1217.0) — last issued 1989

Government Financial Estimates, Australia (5501.0) — issued annually

Government Finance Statistics, Australia: Concepts, Sources and Methods (5514.0) — issued January 1995

Government Finance Statistics, Australia (5512.0) — issued annually

Household Expenditure Survey, Australia: the Effects of Government Benefits and Taxes on Household Income (6537.0) — irregular



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